

Report of the Special Interim Committee on the Oversight of Local Taxation

December 12, 2019

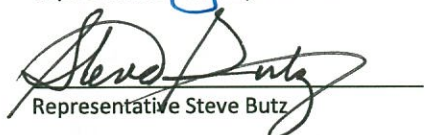
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December 12, 2019

Elijah Haahr, Speaker
House of Representatives
State Capitol Building
Jefferson City, MO 65101

Dear Mister Speaker:

The Special Interim Committee on the Oversight of Local Taxation has met, taken testimony, deliberated and concluded its review of property taxes in Jackson County and around the state. The below listed committee members are pleased to submit the attached report:


Chairman, Representative J. Eggleston
Vice-Chairman, Representative Mike McGirl
Representative Phil Christofanelli
Representative Bill Falkner
Representative Peter Merideth
Representative Chrissy Sommer
Representative Steve Butz
Ranking Minority Member, Representative Robert Sauls
Representative Jeff Coleman
Representative Craig Fishel
Representative Jim Murphy
Representative Jared Taylor
Representative Barbara Washington

Sincerely,
Representative J. Eggleston
Committee Chair

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Introduction

The Interim Committee on Oversight of Local Taxation (COLT) examined three primary ways in which Missourians are taxed, or could be taxed, at a local level - residential property tax, internet sales/use tax, and special taxing jurisdictions. Four COLT hearings were held - one in Kansas City on August 12, one in St. Louis on August 30, and three in Jefferson City on September 9, October 7, and November 20. This report outlines some of the information uncovered, testimony heard, and conclusions drawn relating to residential property tax from those hearings

Summary of Public Testimony

Every two years, county assessors determine a market value for each citizen's home. "Market value" is defined as the price a home would bring from someone who wanted, but is not forced, to buy a home from someone who wanted, but is not forced, to sell the home. Under current law, if a citizen disagrees with their assessed valuation, they may make an informal appeal to the assessor to have the valuation changed. An informal appeal is a simple visit with the assessor to discuss the assessment. In most counties, most disagreements are worked out with an informal appeal. If a taxpayer is still not happy or does not want an informal appeal, they may make a formal appeal to the Board of Equalization (BOE). In charter counties, voting members of the BOE are made up of those appointed by the county executive. In non-charter counties, the BOE is the three county commissioners and their citizen appointees. If a taxpayer is not happy with the BOE's decision, they may then appeal to the State Tax Commission. It is the committee's opinion that in most cases this three-tiered system of appeals works well.

The committee learned that most citizens get a minimum of three to four weeks to submit an appeal to the BOE. However, in first class counties, citizens have a minimum of zero to six days to submit an appeal if their assessor delays sending the notice of valuation increase until the deadline.

The committee learned that in all but two geographic areas the burden of proof to prove a valuation is incorrect is on the home owner. This requires the home owner to provide an appraisal or other documentation to the BOE to prove the assessor's valuation is incorrect, with the associated costs being borne by the home owner. But in St. Louis City and St. Charles County, a special law (Section 138.060.1, RSMo) requires the burden of proof to be on the assessor to prove their assessment is accurate. The committee can see no reason why the citizens of St. Louis City and St. Charles County would receive an advantage in law that would not be available to other Missourians, especially Missourians in counties of similarly large population.

The committee also learned that in most low population counties, only one or two BOE appeals will be made per year. In medium population counties, that number is about a dozen, and in larger population counties a couple hundred BOE appeals will be filed. The committee learned that this year more than 20,000 BOE appeals were filed in St. Louis County. According to St. Louis County Assessor Jake Zimmerman, who testified in the third hearing, this amount is the norm for that county. Assessor Zimmerman testified that a cottage industry of property tax appealers has sprung up to represent tax payers in appeals. They advertise to home owners that they can get their assessments lowered, and will split the property tax savings with the home owner. This industry swamps the assessor's office with appeals each year. However, Assessor Zimmerman also testified that his office will usually change their valuations and settle with these

appealers. The committee believes this action is incentivizing more appeals, and recommends the assessor's office get their assessments right the first time and not negotiate a settlement unless a true error can be shown.

The committee also learned that this year more than 20,000 BOE appeals were also filed in Jackson County. This number is unusually high for Jackson County, and has swamped their appeals system. Several thousand of these BOE appeals will remain unresolved before final property tax bills will be mailed to taxpayers in December. This means taxpayers will need to pay tax bills they believe are too high with a letter of protest, and hope to get a refund or credit if they later win their appeal. This also means that if a large number of appeals are won by taxpayers, the taxing districts may have set their levies too low based on incorrectly high district valuations.

Jackson County Assessor Gail McCann-Beatty also testified in the third hearing. This year was her first year as assessor, and she testified that prior assessors had failed to accurately increase valuations for many years. Therefore, with nearly every property notably undervalued, significant valuation increases were necessary to bring assessed valuations up to market value. The committee cannot confirm if prior assessors were undervaluing properties since valuations are an educated speculation, but the committee has no evidence to doubt Assessor McCann-Beatty's assertions.

Assessor McCann-Beatty was asked in committee, and asked by citizens in Jackson County, to stair step the valuation increases over multiple re-assessment cycles rather than imposing one large increase. She stated that the law does not allow her that discretion. She stated that property tax statutes and the Missouri Constitution require that valuations be set at market value. The committee agrees with that statement.

However, evidence provided by Jackson County citizens shows an inordinate number (over 28%) of property valuations were increased by exactly 14.9%. This is significant since the law says that assessors must conduct a physical inspection of any property if its valuation will increase by more than 15%. When asked about the high number of 14.9% valuation jumps, Assessor McCann-Beatty called it "a coincidence of the process". The committee does not believe this statement. Jackson County citizens also demonstrated that valuation increases on nearly identically sized residential lots on the same street varied significantly from home to home, with some increasing 14.9% while others increased nearly 300%. This has the effect of burden-shifting the property tax costs to those home owners that received the higher valuations even though the market value of their homes were about the same as their neighbors.

Another issue that came to light concerning physical inspections is that all counties must abide by the physical inspection law, but there is a special law for St. Louis County (Section 137.115.12-.13, RSMo) that further clarifies it must be an "on-site" physical inspection. Because of this special law, Assessor McCann-Beatty felt that "on-site" did not apply to Jackson County, and so she felt viewing an aerial photograph of a home on a computer would count as a physical inspection. The committee believes that while this practice may comply with the legal letter of the law, it does not comply with its spirit, and if a citizen's home is going to receive a significant increase in valuation, that citizen deserves an on-site physical inspection if they want one.

The committee believes that the Jackson County assessor's staff did not have enough time to inspect - on-site or computer aided - all properties they believed should be increased by more than 15%. The committee believes the assessor increased properties she did inspect by more than 15% (some by more than 300%) to what she felt was market value, which followed the law; but the assessor artificially increased many properties she did not inspect by exactly 14.9%, which did not follow the law.

The committee also learned that every Missourian is protected against property tax increases without a vote, except for the residents of one particular district. As total property valuations of a district rise, the maximum levy the district may impose on taxpayers must fall so that the total taxes collected adjusted for inflation stays the same. This is true of every district - county, fire district, ambulance district, school district, etc. - except for the Kansas City Public School district, which is in Jackson County. Therefore, an assessment valuation increase acts as a de facto tax increase for residents of the KCPS district. This exception is defined in Article X, Section 11(g) of the Missouri Constitution, and was put in place in the 1990s as a result of a U.S. Supreme Court ruling on desegregation. This ruling did not affect any other Missouri school district in this manner.

The committee also learned that every county assessor in Missouri is elected, except for two - the assessors of St. Louis City and Jackson County. These two assessors are appointed by their mayor and county executive. In 2010, Amendment 1, which began in 2009 as Senate Joint Resolution 5, was successfully enacted by a vote of the people to mandate that all but these two assessors be elected. The original SJR 5 specified that all assessors be elected, but due to political influence by lobbyists and local government leaders, St. Louis City and Jackson County were exempted out of the bill to improve its likelihood of passage.

Therefore, the recent reassessment in Jackson County caused thousands of Kansas City's residents to pay millions in additional property taxes that those citizens never got to vote on, by a county government official that those citizens never got to elect. The Kansas City Public School board had the option to voluntarily lower their levy to ease this increased tax burden on the

citizens they serve, but they declined and instead chose to extract the maximum amount of tax money they were legally allowed from their residents.

Recommendations

Given all that the committee has learned, the majority of committee members would like to see changes to property tax law to insure that all taxpayers are treated equally and fairly regardless of their demographics, including which county they reside in, and to insure that the reassessment effects that have occurred in Jackson County do not occur again there or in any other Missouri county. The majority of committee members recommend the following constitutional and statutory changes to property tax law:

1. Every assessor in Missouri should be an elected position. This will require both a constitutional and statutory change.
2. The property tax levy exemption for the Kansas City Public School district should be eliminated, with a levy set to achieve 2018-level funding for the district. This will require a constitutional change.
3. All physical inspections should be "on-site" physical inspections in every county. This will require a statutory change.
4. Every resident should have the same three to four week minimum time to appeal their assessment to the board of equalization. This will require a statutory change.
5. The burden of proof of a valuation should be on the assessor in all charter and first class counties and St. Louis City. This will require a statutory change.

Other Discussion

Other possible changes discussed by the committee were:

- a) Valuation increases of individual homes should be capped at either a small fixed percentage or a varying percentage based on inflation. The exception would be a major remodeling or new construction, which could produce an above-cap valuation increase, but would require an on-site physical inspection. This will require a constitutional and statutory change.
- b) Changing the reassessment cycle from 2-year to 4-year. This will require a statutory change.
- c) Changing a home's valuation basis from "market value" to the price of the home the last time it was sold. This will require a constitutional and statutory change.
- d) Re-authorizing the homestead exemption act.
- e) Increasing the amount of the current "circuit breaker" property tax credit.

Appendix A: Hearings

- I. August 12, 2019 Hearing
 - A. Location: Kansas City, Missouri, Metropolitan Community College-Business and Technology Campus
 - B. Member Attendance
 - 1. J. Eggleston
 - 2. Mike McGirl
 - 3. Steve Butz
 - 4. Jeff Coleman
 - 5. Bill Falkner
 - 6. Craig Fishel
 - 7. Peter Merideth
 - 8. Robert Sauls
 - 9. Chrissy Sommer
 - 10. Jered Taylor
 - 11. Barbara Washington
 - C. Witnesses
 - 1. Antonia (Toni) Viens
 - 2. Bruce Davis, State Tax Commission
 - 3. Charles O. Lona
 - 4. Curtis Koons
 - 5. Deb Ellis
 - 6. Jerry Roseburrough
 - 7. John Mayfield, City of Independence
 - 8. Joseph C. Jackson
 - 9. Linda Quinley, Kansas City Public Schools
 - 10. Lisa Walker Yeager, National Historic Soul Jazz Blues Walker Foundation
 - 11. Marlene Jeffers
 - 12. Merry Quackenbush
 - 13. Preston Smith
 - 14. Stacey Johnson-Cosby
 - 15. Theresa Perry
 - 16. Terrence F. Nash
 - 17. Tom Schauwecker
 - 18. Victor Callahan, State Tax Commission
 - 19. William Kraus, State Tax Commission

II. August 30, 2019 Hearing

A. Location: Kirkwood, Missouri, St. Louis Community College-Meramec Campus

B. Member Attendance

1. J. Eggleston
2. Mike McGirl
3. Steve Butz
4. Bill Falkner
5. Craig Fishel
6. Peter Merideth
7. Jim Muphy
8. Robert Sauls
9. Chrissy Sommer
10. Jered Taylor

C. Witnesses:

1. Arnie C. AC Dienoff
2. Bill Kuhlman
3. Bruce Davis, State Tax Commission
4. Celeste Witzell
5. Charles W. Ochs, Ochs Enterprises/Ochs Home Furnishings
6. Charlton Brooks, Ferguson-Florissant School District
7. Christine E. Hessel
8. Christine Page, Missouri American Water
9. John G. Stuppy, Stuppy Auto Sales Inc.
10. John Judd
11. Kurt Witzel
12. Lynn Lebaube
13. Michael Carmody
14. Milton Rudi
15. Richard Sheets, Missouri Municipal League
16. Savannah Gilmore, National Council of State Legislatures
17. Tom Sullivan
18. Vicky Huesemann, St. Charles County Government
19. Victor Callahan, State Tax Commission
20. William Kraus, State Tax Commission
21. Zachary Wyatt-Gomez, Missouri Department of Revenue

III. September 9, 2019 Hearing

A. Location: Jefferson City, Missouri, State Capitol-House Hearing Room 7

B. Member Attendance

1. J. Eggleston
2. Mike McGirl
3. Steve Butz
4. Jeff Coleman
5. Bill Falkner
6. Craig Fishel
7. Peter Merideth
8. Jim Murphy
9. Robert Sauls
10. Chrissy Sommer
11. Jered Taylor
12. Barbara Washington

C. Witnesses

1. Bruce Davis, State Tax Commission
2. Nancy Thompson, City of Columbia
3. Phillip Arnzen, Missouri Department of Economic Development
4. Richard Sheets, Missouri Municipal League
5. Scott Kimble, School Administrators Coalition
6. Victor Callahan, State Tax Commission
7. William Kraus, State Tax Commission
8. Zachary Wyatt-Gomez, Missouri Department of Revenue

IV. October 7, 2019, Hearing

A. Location: Jefferson City, Missouri, State Capitol-House Hearing Room 3

B. Member Attendance

1. J. Eggleston
2. Mike McGirl
3. Steve Butz
4. Jeff Coleman
5. Bill Falkner
6. Craig Fishel
7. Peter Merideth
8. Jim Murphy
9. Robert Sauls
10. Chrissy Sommer
11. Jered Taylor

C. Witnesses

1. Brandon C. Mason
2. Bruce Davis, State Tax Commission
3. Charles Andy Arnold, Missouri State Assessor's Association
4. Charles O. Lona
5. Gail McCann Beatty, Jackson County Assessment
6. Jake Zimmerman, St. Louis County Assessor's Office
7. Jerry Roseburrough
8. Michael Duffy
9. Paul G. Rojas
10. Pedro Zamora
11. Salvador Lopez
12. Scott Shipman, St. Charles County Assessor
13. Victor Callahan, State Tax Commission
14. William Kraus, State Tax Commission

- V. November 20, 2019 Hearing
 - A. Location: Jefferson City, Missouri, State Capitol-House Hearing Room 1
 - B. Member Attendance
 - 1. J. Eggleston
 - 2. Mike McGirl
 - 3. Steve Butz
 - 4. Jeff Coleman
 - 5. Bill Falkner
 - 6. Craig Fishel
 - 7. Jim Muphy
 - 8. Robert Sauls
 - 9. Chrissy Sommer
 - 10. Jered Taylor
 - 11. Barbara Washington
 - C. Witnesses
 - 1. Wendy Nordwald, Warren County Assessor, Missouri State Assessor's Association
 - 2. William Kraus, State Tax Commission

2019
Jackson County Tax Assessment
06/30/19

PROPERTY ADDRESS	Year Built	Lot #	Bldg Sq Ft	Land Sq Ft	Land Acres	2019 Land MV	2017 Land MV	2015 Land MV	2017-19 Land % Incr/Decr	2019 Building MV	2017 Building MV	2015 Building MV	2017-19 Bldg % Incr/Decr	2019 Total MV	2017 Total MV	2015 Total MV	2017-19 MV % Incr/Decr	2019 Assessed Value	2017 Assessed Value	2017-19 Asd % Incr/Decr
301 Wheeling Ave	1950	25	840	4084.62	0.09	\$9,950	\$4,750	\$3,200	109%	\$28,415	\$32,217	\$33,341	-12%	\$38,365	\$36,967	\$36,541	4%	\$7,290	\$7,024	4%
303 Wheeling Ave	1910	25	784	3878.76	0.09	\$9,450	\$3,722	\$2,951	154%	\$24,381	\$25,646	\$25,681	-5%	\$33,831	\$29,368	\$28,362	15%	\$6,428	\$5,580	15%
305 Wheeling Ave	1910	24	902	3882.46	0.09	\$9,450	\$3,896	\$2,951	143%	\$27,019	\$26,843	\$27,018	1%	\$36,469	\$30,739	\$29,969	19%	\$6,930	\$5,840	19%
307 Wheeling Ave	1908	23	1477	3871.20	0.09	\$4,968	\$4,324	\$2,951	15%	\$34,232	\$29,793	\$30,311	15%	\$39,200	\$34,117	\$33,262	15%	\$7,448	\$6,483	15%
309 Wheeling Ave	1911	22	1491	3866.83	0.09	\$5,358	\$4,663	\$2,951	15%	\$38,142	\$33,196	\$32,922	15%	\$43,500	\$37,859	\$35,873	15%	\$8,265	\$7,193	15%
311 Wheeling Ave	1909	21	1021	3872.53	0.09	\$9,450	\$3,151	\$2,996	200%	\$29,355	\$24,727	\$21,246	19%	\$38,805	\$27,878	\$24,242	39%	\$7,373	\$5,297	39%
315 Wheeling Ave	1909	20	959	3868.65	0.09	\$9,450	\$3,822	\$2,951	147%	\$29,786	\$29,276	\$26,451	2%	\$39,236	\$33,098	\$29,402	19%	\$7,455	\$6,288	19%
317 Wheeling Ave	1918	19	863	3875.56	0.09	\$4,494	\$3,911	\$2,951	15%	\$30,960	\$26,945	\$27,132	15%	\$35,454	\$30,856	\$30,083	15%	\$6,736	\$5,863	15%
323 Wheeling Ave	1921	18	1430	3864.29	0.09	\$9,450	\$3,881	\$2,951	143%	\$31,683	\$26,707	\$26,906	19%	\$41,133	\$30,588	\$29,857	34%	\$7,816	\$5,811	35%
325 Wheeling Ave	1910	17	811	3859.95	0.09	\$9,400	\$3,674	\$2,951	156%	\$25,016	\$25,317	\$25,314	-1%	\$34,416	\$28,991	\$28,265	19%	\$6,539	\$5,508	19%
327 Wheeling Ave	1910	16	814	3871.84	0.09	\$9,450	\$3,601	\$2,951	162%	\$23,837	\$24,810	\$24,748	-4%	\$33,287	\$28,411	\$27,699	17%	\$6,325	\$5,398	17%
329 Wheeling Ave	1900	15	820	3876.06	0.09	\$9,450	\$3,822	\$2,951	147%	\$36,000	\$29,985	\$26,447	20%	\$45,450	\$33,807	\$29,398	34%	\$8,636	\$6,423	34%
333 Wheeling Ave	1910	14	1492	3709.83	0.09	\$9,050	\$5,059	\$2,862	79%	\$45,654	\$36,092	\$36,050	26%	\$54,704	\$41,151	\$38,912	33%	\$10,394	\$7,818	33%
337 Wheeling Ave	n/a	38	n/a	3709.63	0.09	\$9,050	\$2,936	\$2,862	208%	n/a	n/a	n/a	n/a	\$9,050	\$2,936	\$2,862	208%	\$1,720	\$552	212%
339 Wheeling Ave	1917	37	864	4425.94	0.10	\$4,562	\$3,970	\$3,358	15%	\$31,427	\$27,352	\$27,179	15%	\$35,989	\$31,322	\$30,537	15%	\$6,838	\$5,951	15%
341 Wheeling Ave	1923	36	923	4424.84	0.10	\$10,800	\$3,999	\$3,358	170%	\$26,676	\$27,557	\$27,407	-3%	\$37,476	\$31,556	\$30,765	19%	\$7,120	\$5,996	19%
343 Wheeling Ave	1909	35	1862	4401.09	0.10	\$10,750	\$2,895	\$3,122	271%	\$45,580	\$22,712	\$19,145	101%	\$56,330	\$25,607	\$22,267	120%	\$10,703	\$4,865	120%
401 Wheeling Ave	1911	34	2089	4426.89	0.10	\$10,800	\$2,099	\$3,229	415%	\$36,691	\$16,470	\$12,918	123%	\$47,491	\$18,569	\$16,147	156%	\$9,023	\$3,528	156%
405 Wheeling Ave	1967	33	672	4434.82	0.10	\$10,800	\$4,829	\$3,358	124%	\$33,138	\$33,269	\$33,785	0%	\$43,938	\$38,098	\$37,143	15%	\$8,348	\$7,239	15%
411 Wheeling Ave	1917	32	816	4439.83	0.10	\$4,040	\$3,516	\$3,358	15%	\$27,831	\$24,222	\$23,685	15%	\$31,871	\$27,738	\$27,043	15%	\$6,056	\$5,270	15%
415 Wheeling Ave	1913	31	1281	4444.83	0.10	\$4,883	\$4,250	\$3,358	15%	\$35,599	\$30,983	\$29,336	15%	\$40,482	\$35,233	\$32,694	15%	\$7,692	\$6,695	15%
417 Wheeling Ave	1938	30	936	4442.96	0.10	\$5,234	\$4,555	\$3,358	15%	\$37,591	\$32,716	\$31,682	15%	\$42,825	\$37,271	\$35,040	15%	\$8,136	\$7,081	15%
419 Wheeling Ave	1926	29	748	4448.50	0.10	\$4,647	\$4,044	\$3,358	15%	\$33,450	\$29,112	\$27,747	15%	\$38,097	\$33,156	\$31,105	15%	\$7,239	\$6,299	15%
427 Wheeling Ave	1924	28	1120	4447.73	0.10	\$4,835	\$4,208	\$3,358	15%	\$37,934	\$33,015	\$29,010	15%	\$42,769	\$37,223	\$32,368	15%	\$8,126	\$7,073	15%
431 Wheeling Ave	1920	27	840	4455.49	0.10	\$10,850	\$3,985	\$3,358	172%	\$22,326	\$27,454	\$27,293	-19%	\$33,176	\$31,439	\$30,651	6%	\$6,304	\$5,973	6%
433 Wheeling Ave	1875	26	924	4459.86	0.10	\$4,186	\$3,643	\$3,358	15%	\$30,902	\$26,895	\$24,667	15%	\$35,088	\$30,538	\$28,025	15%	\$6,666	\$5,802	15%
435 Wheeling Ave	1910	258.24	852	8921.31	0.20	\$4,244	\$3,694	\$5,701	15%	\$32,968	\$28,693	\$22,717	15%	\$37,212	\$32,387	\$28,418	15%	\$7,070	\$6,154	15%
445 Wheeling Ave	n/a	23	n/a	4482.26	0.10	\$10,950	\$3,237	\$3,156	238%	n/a	n/a	n/a	n/a	\$10,950	\$3,237	\$3,156	238%	\$2,081	\$615	238%

NOTE All information contained in this report was obtained from the Jackson County, Missouri website on 6/29/19 and can be verified as such.

2019
Jackson County Tax Assessment
06/30/19

PROPERTY ADDRESS	Year Built	Lot #	Bldg Sq Ft	Land Sq Ft	Land Acres	2019 Land MV	2017 Land MV	2015 Land MV	2017-19 Land % Incr/Decr	2019 Building MV	2017 Building MV	2015 Building MV	2017-19 Bldg % Incr/Decr	2019 Total MV	2017 Total MV	2015 Total MV	2017-19 MV % Incr/Decr	2019 Assessed Value	2017 Assessed Value	2017-19 Asd % Incr/Decr
300 Wheeling Ave	1910	27	672	4162.19	0.10	\$10,150	\$3,580	\$3,200	184%	\$18,313	\$24,670	\$24,342	-26%	\$28,463	\$28,250	\$27,542	1%	\$5,408	\$5,367	1%
302 Wheeling Ave	1907	28&29	1159	7678.15	0.18	\$4,314	\$3,755	\$5,003	15%	\$29,722	\$25,868	\$23,878	15%	\$34,036	\$29,623	\$28,881	15%	\$6,467	\$5,628	15%
306 Wheeling Ave	1909	30	1352	3783.87	0.09	\$4,138	\$3,601	\$2,951	15%	\$28,507	\$24,810	\$24,748	15%	\$32,645	\$28,411	\$27,699	15%	\$6,202	\$5,398	15%
308 Wheeling Ave	1922	31	1041	3916.19	0.09	\$9,550	\$4,206	\$3,673	127%	\$33,603	\$28,978	\$28,680	16%	\$43,153	\$33,184	\$32,353	30%	\$8,200	\$6,305	30%
310 Wheeling Ave	1907	32	832	3859.18	0.09	\$3,527	\$3,070	\$2,951	15%	\$24,301	\$21,150	\$20,662	15%	\$27,828	\$24,220	\$23,613	15%	\$5,287	\$4,602	15%
312 Wheeling Ave	1921	33	796	3844.29	0.09	\$9,400	\$3,763	\$2,951	150%	\$27,750	\$27,956	\$25,997	-1%	\$37,150	\$31,719	\$28,948	17%	\$7,059	\$6,027	17%
314 Wheeling Ave	1921	34	771	3862.92	0.09	\$9,450	\$3,510	\$2,951	169%	\$23,173	\$24,186	\$24,051	-4%	\$32,623	\$27,696	\$27,002	18%	\$6,199	\$5,262	18%
316 Wheeling Ave	1911	35	784	3825.31	0.09	\$4,019	\$3,498	\$2,951	15%	\$27,687	\$24,097	\$23,953	15%	\$31,706	\$27,595	\$26,904	15%	\$6,025	\$5,243	15%
318 Wheeling Ave	1905	36	910	3890.67	0.09	\$9,500	\$3,711	\$2,951	156%	\$24,780	\$25,568	\$25,594	-3%	\$34,280	\$29,279	\$28,545	17%	\$6,513	\$5,563	17%
320 Wheeling Ave	1910	37	1048	3864.62	0.09	\$4,002	\$3,483	\$2,951	15%	\$27,573	\$23,997	\$23,840	15%	\$31,575	\$27,480	\$26,791	15%	\$5,999	\$5,221	15%
322 Wheeling Ave	1909	38	824	3866.81	0.09	\$9,450	\$3,852	\$2,951	145%	\$23,773	\$26,538	\$26,678	-10%	\$33,223	\$30,390	\$29,629	9%	\$6,313	\$5,774	9%
328 Wheeling Ave	1905	39	1752	3315.39	0.08	\$8,100	\$4,265	\$2,523	90%	\$42,809	\$33,463	\$30,284	28%	\$50,909	\$37,728	\$32,807	35%	\$9,673	\$7,168	35%
328 Wheeling Ave	n/a	39&40	n/a	8524.18	0.20	\$17,200	\$4,302	\$4,194	300%	n/a	n/a	n/a	n/a	\$17,200	\$4,302	\$4,194	300%	\$3,268	\$817	300%
334 Wheeling Ave	1925	41	782	4419.18	0.10	\$10,800	\$3,698	\$3,358	192%	\$23,916	\$25,481	\$25,090	-6%	\$34,716	\$29,179	\$28,448	19%	\$6,596	\$5,544	19%
338 Wheeling Ave	1920	42	1068	4421.43	0.10	\$10,800	\$4,480	\$3,358	141%	\$36,564	\$35,146	\$31,100	4%	\$47,364	\$39,626	\$34,458	20%	\$8,999	\$7,529	20%
400 Wheeling Ave	1929	43	1313	4470.85	0.10	\$10,900	\$4,881	\$3,358	123%	\$35,205	\$33,629	\$34,187	5%	\$46,105	\$38,510	\$37,545	20%	\$8,760	\$7,317	20%
404 Wheeling Ave	1905	44	1831	4465.64	0.10	\$10,900	\$4,409	\$3,358	147%	\$37,842	\$30,340	\$30,560	25%	\$48,742	\$34,749	\$33,918	40%	\$9,261	\$6,603	40%
408 Wheeling Ave	1929	45	888	4487.01	0.10	\$3,956	\$3,443	\$3,358	15%	\$27,365	\$23,816	\$23,124	15%	\$31,321	\$27,259	\$26,482	15%	\$5,951	\$5,179	15%
414 Wheeling Ave	1900	46	984	4509.50	0.10	\$4,544	\$3,955	\$3,358	15%	\$31,311	\$27,251	\$27,066	15%	\$35,855	\$31,206	\$30,424	15%	\$6,812	\$5,929	15%
416 Wheeling Ave	1926	47	1200	4439.27	0.10	\$5,003	\$4,354	\$3,358	15%	\$35,752	\$31,116	\$30,131	15%	\$40,755	\$35,470	\$33,489	15%	\$7,744	\$6,739	15%
424 Wheeling Ave	n/a	48	n/a	4393.53	0.10	\$10,700	\$3,444	\$3,358	211%	n/a	n/a	n/a	n/a	\$10,700	\$3,444	\$3,444	211%	\$2,033	\$654	211%
426 Wheeling Ave	1910	49	1236	4423.25	0.10	\$5,222	\$4,545	\$3,358	15%	\$35,984	\$31,318	\$31,606	15%	\$41,206	\$35,863	\$34,964	15%	\$7,829	\$6,814	15%
430 Wheeling Ave	1910	50	656	4444.45	0.10	\$4,426	\$3,852	\$3,358	15%	\$30,492	\$26,538	\$26,271	15%	\$34,918	\$30,390	\$29,629	15%	\$6,634	\$5,774	15%
432 Wheeling Ave	1905	51	648	4456.81	0.10	\$10,900	\$3,358	\$3,358	225%	\$7,977	\$2,315	\$2,173	245%	\$18,877	\$5,673	\$5,531	233%	\$3,587	\$1,078	233%
436 Wheeling Ave	1911	52	862	4463.60	0.10	\$10,900	\$3,753	\$3,358	190%	\$26,323	\$27,407	\$25,511	-4%	\$37,223	\$31,160	\$28,869	19%	\$7,072	\$5,920	19%
442 Wheeling Ave	1958	53	715	4482.44	0.10	\$4,752	\$4,136	\$3,358	15%	\$32,743	\$28,497	\$28,457	15%	\$37,495	\$32,633	\$31,815	15%	\$7,124	\$6,200	15%
448 Wheeling Ave	1910	54&55	780	8941.33	0.21	\$17,950	\$4,214	\$6,716	326%	\$30,666	\$29,038	\$25,703	6%	\$48,616	\$33,252	\$32,419	46%	\$9,238	\$6,318	46%

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PROPERTY ADDRESS	Year Built	Lot #	Bldg Sq Ft	Land Sq Ft	Land Acres	2019 Land MV	2017 Land MV	2015 Land MV	2017-19 Land % Incr/Decr	2019 Building MV	2017 Building MV	2015 Building MV	2017-19 Bldg % Incr/Decr	2019 Total MV	2017 Total MV	2015 Total MV	2017-19 MV % Incr/Decr	2019 Assessed Value	2017 Assessed Value	2017-19 Asd % Incr/Decr
301 White Ave	1911	52	792	4119.17	0.09	\$10,050	\$3,308	\$3,200	204%	\$34,334	\$24,381	\$22,245	41%	\$44,384	\$27,689	\$25,445	60%	\$8,433	\$5,261	60%
303 White Ave	1914	51	2120	3839.29	0.09	\$9,350	\$5,682	\$2,799	65%	\$56,685	\$39,955	\$40,908	42%	\$66,035	\$45,637	\$43,707	45%	\$12,547	\$8,671	45%
307 White Ave	1913	50	1205	3802.79	0.09	\$4,900	\$4,265	\$2,951	15%	\$36,137	\$31,451	\$29,857	15%	\$41,037	\$35,716	\$32,808	15%	\$7,797	\$6,786	15%
309 White Ave	1913	49	814	3823.62	0.09	\$9,350	\$2,290	\$2,996	308%	\$24,072	\$17,967	\$14,619	34%	\$33,422	\$20,257	\$17,615	65%	\$6,351	\$3,849	65%
311 White Ave	1909	48	944	3904.25	0.09	\$9,550	\$2,945	\$2,951	224%	\$24,359	\$21,183	\$19,706	15%	\$33,909	\$24,128	\$22,657	41%	\$6,443	\$4,585	41%
315 White Ave	1910	47	1418	3769.58	0.09	\$9,200	\$3,510	\$2,951	162%	\$36,881	\$27,540	\$24,049	34%	\$46,081	\$31,050	\$27,000	48%	\$8,755	\$5,900	48%
319 White Ave	1926	46	748	3845.43	0.09	\$3,799	\$3,306	\$2,951	15%	\$29,802	\$25,937	\$22,478	15%	\$33,601	\$29,243	\$25,429	15%	\$6,384	\$5,556	15%
323 White Ave	1900	45	512	3845.40	0.09	\$9,400	\$2,033	\$2,951	362%	\$9,069	\$14,007	\$12,687	-35%	\$18,469	\$16,040	\$15,638	15%	\$3,509	\$3,047	15%
325 White Ave	1908	44	814	3626.34	0.08	\$8,850	\$3,586	\$2,951	147%	\$24,621	\$24,635	\$24,635	0%	\$33,471	\$28,245	\$27,586	19%	\$6,360	\$5,366	19%
327 White Ave	1908	43	838	4066.37	0.09	\$4,035	\$3,512	\$2,951	15%	\$28,224	\$24,564	\$24,067	15%	\$32,259	\$28,076	\$27,018	15%	\$6,130	\$5,334	15%
329 White Ave	1913	42	942	3850.45	0.09	\$9,400	\$4,221	\$2,951	123%	\$31,919	\$31,139	\$29,516	3%	\$41,319	\$35,360	\$32,467	17%	\$7,851	\$6,718	17%
335 White Ave	1905	41	1044	3854.14	0.09	\$4,155	\$3,616	\$2,951	15%	\$31,863	\$27,731	\$24,862	15%	\$36,018	\$31,347	\$27,813	15%	\$6,843	\$5,956	15%
337 White Ave	1905	40	1068	3307.70	0.08	\$8,050	\$3,438	\$2,523	134%	\$27,316	\$23,136	\$23,926	18%	\$35,366	\$26,574	\$26,449	33%	\$6,720	\$5,049	33%
339 White Ave	1921	86	940	4103.78	0.09	\$10,000	\$2,494	\$3,109	301%	\$24,895	\$19,564	\$16,072	27%	\$34,895	\$22,058	\$19,181	58%	\$6,630	\$4,191	58%
341 White Ave	1905	85	1191	4421.56	0.10	\$10,800	\$3,535	\$3,358	206%	\$30,888	\$27,733	\$23,832	11%	\$41,688	\$31,268	\$27,190	33%	\$7,921	\$5,941	33%
343 White Ave	1910	84	846	4407.92	0.10	\$4,815	\$4,191	\$3,358	15%	\$33,181	\$28,878	\$28,882	15%	\$37,996	\$33,069	\$32,240	15%	\$7,219	\$6,283	15%
347 White Ave	n/a	83	n/a	4417.21	0.10	\$10,800	\$3,374	\$3,289	220%	n/a	n/a	n/a	n/a	\$10,800	\$3,374	\$3,289	220%	\$2,052	\$641	220%
401 White Ave	1911	82	1220	4409.52	0.10	\$10,750	\$3,698	\$3,358	191%	\$32,721	\$28,797	\$25,090	14%	\$43,471	\$32,495	\$28,448	34%	\$8,260	\$6,174	34%
405 White Ave	1926	81	844	4423.96	0.10	\$10,800	\$4,000	\$3,358	170%	\$16,457	\$2,000	\$26,071	723%	\$27,257	\$6,000	\$29,429	354%	\$5,179	\$1,140	354%
411 White Ave	n/a	80	n/a	4445.67	0.10	\$10,850	\$3,478	\$3,391	212%	n/a	n/a	n/a	n/a	\$10,850	\$3,478	\$3,391	212%	\$2,062	\$661	212%
417 White Ave	1909	79	1863	4492.20	0.10	\$10,950	\$4,920	\$3,358	123%	\$41,062	\$33,899	\$34,488	21%	\$52,012	\$38,819	\$37,846	34%	\$9,883	\$7,376	34%
419 White Ave	1925	78	1890	4429.11	0.10	\$10,800	\$4,847	\$3,358	123%	\$42,293	\$33,396	\$33,927	27%	\$53,093	\$38,243	\$37,285	39%	\$10,088	\$7,266	39%
421 White Ave	n/a	77	n/a	4387.15	0.10	\$10,700	\$2,746	\$2,677	290%	n/a	n/a	n/a	n/a	\$10,700	\$2,746	\$2,677	290%	\$2,033	\$522	289%
425 White Ave	n/a	76	n/a	4440.52	0.10	\$10,850	\$3,444	\$3,358	215%	n/a	n/a	n/a	n/a	\$10,850	\$3,444	\$3,358	215%	\$2,062	\$654	215%
429 White Ave	1905	75	1239	4468.87	0.10	\$4,357	\$3,792	\$3,358	15%	\$33,953	\$29,550	\$25,810	15%	\$38,310	\$33,342	\$29,168	15%	\$7,279	\$6,335	15%
437 White Ave	1910	74&73	1288	8993.79	0.21	\$18,050	\$5,505	\$5,701	228%	\$33,057	\$37,927	\$36,643	-13%	\$51,107	\$43,432	\$42,344	18%	\$9,711	\$8,252	18%
441 White Ave	1920	72	1722	4541.79	0.10	\$5,257	\$4,575	\$3,358	15%	\$41,242	\$35,894	\$31,833	15%	\$46,499	\$40,469	\$35,191	15%	\$8,835	\$7,689	15%
445 White Ave	1920	71	772	4614.99	0.11	\$11,250	\$3,985	\$3,358	182%	\$27,098	\$29,166	\$27,293	-7%	\$38,348	\$33,151	\$30,651	16%	\$7,287	\$6,299	16%

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PROPERTY ADDRESS	Year Built	Lot #	Bldg Sq Ft	Land Sq Ft	Land Acres	2019 Land MV	2017 Land MV	2015 Land MV	2017-19 Land % Incr/Decr	2019 Building MV	2017 Building MV	2015 Building MV	2017-19 Bldg % Incr/Decr	2019 Total MV	2017 Total MV	2015 Total MV	2017-19 MV % Incr/Decr	2019 Assessed Value	2017 Assessed Value	2017-19 Asd % Incr/Decr
300 White Ave	n/a	53	n/a	4964.72	0.11	\$9,088	\$7,903	\$6,079	15%	\$1,150	\$1,000	\$959	15%	\$10,238	\$8,903	\$7,038	15%	\$3,276	\$2,849	15%
304 White Ave	n/a	53	n/a	2430.49	0.06	\$5,800	\$3,881	\$2,985	49%	\$1,423	\$2,400	\$2,261	-41%	\$7,223	\$6,281	\$5,246	15%	\$2,311	\$2,010	15%
308 White Ave	1910	53	1620	2630.05	0.06	\$5,159	\$4,490	\$2,657	15%	\$39,102	\$34,031	\$31,878	15%	\$44,261	\$38,521	\$34,535	15%	\$8,409	\$7,319	15%
314 White Ave	1921	54	858	2517.78	0.06	\$6,150	\$3,153	\$2,523	95%	\$26,720	\$24,735	\$21,728	8%	\$32,870	\$27,888	\$24,251	18%	\$6,246	\$5,299	18%
316 White Ave	1917	54	1003	2437.45	0.06	\$5,950	\$3,453	\$2,523	72%	\$25,862	\$23,794	\$24,041	9%	\$31,812	\$27,247	\$26,564	17%	\$6,045	\$5,177	17%
320 White Ave	1924	54	1048	2361.78	0.05	\$4,306	\$3,748	\$2,523	15%	\$30,453	\$26,504	\$26,311	15%	\$34,759	\$30,252	\$28,834	15%	\$6,604	\$5,748	15%
324 White Ave	1923	54	732	2451.78	0.06	\$3,934	\$3,424	\$2,523	15%	\$27,875	\$24,260	\$23,813	15%	\$31,809	\$27,684	\$26,336	15%	\$6,043	\$5,260	15%
330 White Ave	1957	55	848	3705.49	0.09	\$4,221	\$3,674	\$3,065	15%	\$29,088	\$25,316	\$25,199	15%	\$33,309	\$28,990	\$28,264	15%	\$6,329	\$5,508	15%
5923 Lexington	1953	53-56	768	6337.53	0.15	\$5,412	\$4,710	\$4,304	15%	\$37,291	\$32,455	\$31,930	15%	\$42,703	\$37,165	\$36,234	15%	\$8,113	\$7,061	15%
408 White Ave	1950	51&52	1862	8026.45	0.18	\$6,260	\$5,448	\$4,484	15%	\$43,127	\$37,534	\$37,421	15%	\$49,387	\$42,982	\$41,905	15%	\$9,383	\$8,166	15%
412 White Ave	1905	49&50	1778	8319.15	0.19	\$5,804	\$5,051	\$4,507	15%	\$39,990	\$34,804	\$34,349	15%	\$45,794	\$39,855	\$38,856	15%	\$8,701	\$7,573	15%
416 White Ave	1909	47&48	1832	8100.06	0.19	\$16,450	\$3,812	\$4,199	332%	\$47,547	\$29,911	\$25,126	59%	\$63,997	\$33,723	\$29,325	90%	\$12,160	\$6,407	90%
418 White Ave	n/a	46	n/a	4055.40	0.09	\$9,900	\$1,796	\$1,751	451%	n/a	n/a	n/a	n/a	\$9,900	\$1,796	\$1,751	451%	\$1,881	\$341	452%
420 White Ave	n/a	45	n/a	4065.62	0.09	\$9,900	\$1,796	\$1,751	451%	n/a	n/a	n/a	n/a	\$9,900	\$1,796	\$1,751	451%	\$1,881	\$341	452%
422 White Ave	n/a	44	n/a	4057.73	0.09	\$9,900	\$1,796	\$1,751	451%	n/a	n/a	n/a	n/a	\$9,900	\$1,796	\$1,751	451%	\$1,881	\$341	452%
424 White Ave	n/a	43	n/a	3404.27	0.08	\$8,300	\$1,514	\$1,476	448%	n/a	n/a	n/a	n/a	\$8,300	\$1,514	\$1,476	448%	\$1,577	\$288	448%
428 White Ave	1908	1	2042	6180.12	0.14	\$13,200	\$5,296	\$3,808	149%	\$53,300	\$41,549	\$36,927	28%	\$66,500	\$46,845	\$40,735	42%	\$12,635	\$8,900	42%
430 White Ave	1906	2	1764	6163.50	0.14	\$13,150	\$3,312	\$3,553	297%	\$40,386	\$25,983	\$21,921	55%	\$53,536	\$29,295	\$25,474	83%	\$10,172	\$5,566	83%
436 White Ave	1909	3	2043	6184.35	0.14	\$13,150	\$5,113	\$3,808	157%	\$48,964	\$38,684	\$35,523	27%	\$62,114	\$43,797	\$39,331	42%	\$11,802	\$8,321	42%
438 White Ave	1932	4	768	6164.47	0.14	\$4,303	\$3,745	\$3,808	15%	\$32,334	\$28,141	\$25,002	15%	\$36,637	\$31,886	\$28,810	15%	\$6,961	\$6,058	15%
440 White Ave	1928	5	760	6195.09	0.14	\$13,200	\$1,830	\$3,808	621%	\$12,438	\$14,359	\$10,270	-13%	\$25,638	\$16,189	\$14,078	58%	\$4,871	\$3,076	58%
442 White Ave	1920	6	730	6169.02	0.14	\$13,150	\$2,851	\$3,808	361%	\$19,395	\$21,699	\$18,126	-11%	\$32,545	\$24,550	\$21,934	33%	\$6,184	\$4,665	33%
446 White Ave	1892	7	1290	5209.94	0.12	\$4,684	\$4,077	\$3,200	15%	\$32,279	\$28,093	\$28,164	15%	\$36,963	\$32,170	\$31,364	15%	\$7,023	\$6,113	15%
448 White Ave	1920	8	860	7123.03	0.16	\$14,650	\$4,191	\$4,191	250%	\$13,740	\$9,819	\$9,468	40%	\$28,390	\$14,010	\$13,659	103%	\$5,395	\$2,662	103%
450 White Ave	1958	9	830	4783.63	0.11	\$4,450	\$3,873	\$2,546	15%	\$31,522	\$27,434	\$27,248	15%	\$35,972	\$31,307	\$29,794	15%	\$6,835	\$5,948	15%
5924 Thompson	n/a	10	n/a	4572.79	0.10	\$11,150	\$2,902	\$2,829	284%	n/a	n/a	n/a	n/a	\$11,150	\$2,902	\$2,829	284%	\$2,119	\$551	285%

****NOTE**** All information contained in this report was obtained from the Jackson County, Missouri website on 6/29/19 and can be verified as such.

Appendix C: Article VI, Section 18(b) of Missouri's Constitution

Section 18(b). The charter shall provide for its amendment, for the form of the county government, the number, kinds, manner of selection, terms of office and salaries of the county officers, and for the exercise of all powers and duties of counties and county officers prescribed by the constitution and laws of the state; however, such charter shall, except for the charter of any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, require the assessor of the county to be an elected officer.

Appendix D: Article VI, Section 31 of Missouri's Constitution

Section 31. The city of St. Louis, as now existing, is recognized both as a city and as a county unless otherwise changed in accordance with the provisions of this constitution. As a city it shall continue for city purposes with its present charter, subject to changes and amendments provided by the constitution or by law, and with the powers, organization, rights and privileges permitted by this constitution or by law. As a county, it shall not be required to adopt a county charter but may, except for the office of circuit attorney, amend or revise its present charter to provide for the number, kinds, manner of selection, terms of office and salaries of its county officers, and for the exercise of all powers and duties of counties and county officers prescribed by the constitution and laws of the state.

Appendix E: Article X, Section 11(g) of Missouri's Constitution

Section 11(g). The school board of any school district whose operating levy for school purposes for the 1995 tax year was established pursuant to a federal court order may establish the operating levy for school purposes for the district at a rate that is lower than the court-ordered rate for the 1995 tax year. The rate so established may be changed from year to year by the school board of the district. Approval by a majority of the voters of the district voting thereon shall be required for any operating levy for school purposes equal to or greater than the rate established by court order for the 1995 tax year. The authority granted in this section shall apply to any successor school district or successor school districts of such school district.

Appendix F: Section 137.115, RSMo

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by

clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

(1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and

(2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this subdivision, the word "comparable" means that:

(a) Such sale was closed at a date relevant to the property valuation; and

(b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.

2. Assessors in each county of this state and the City of St. Louis may send personal property assessment forms through the mail.

3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percentages of their true value in money:

(1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

(4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (5) of section 135.200, twenty-five percent.

4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:

(a) For real property in subclass (1), nineteen percent;

(b) For real property in subclass (2), twelve percent; and

(c) For real property in subclass (3), thirty-two percent.

(2) A taxpayer may apply to the county assessor, or, if not located within a county, then the assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of such real property is changed after such property is assessed under the provisions of this chapter. If the assessor determines that such property shall be reclassified, he or she shall determine the assessment under this subsection based on the percentage of the tax year that such property was classified in each subclassification.

6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home is real estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home is real estate as defined in subsection 7 of section 442.015, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding

increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

15. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill

no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

16. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 15 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

17. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for purposes of excavation for future use or sale to others that has not been bonded and permitted under chapter 444 shall be assessed based upon how the real property is currently being used. Any information provided to a county assessor, state tax commission, state agency, or political subdivision responsible for the administration of tax policies shall, in the performance of its duties, make available all books, records, and information requested, except such books, records, and information as are by law declared confidential in nature, including individually identifiable information regarding a specific taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall mean all real property that is in use or readily available as a reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future use or sale to others that has been bonded and permitted under chapter 444.

Appendix G: Section 138.060, RSMo

138.060. 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county with a charter form of government with a population greater than two hundred eighty thousand inhabitants but less than two hundred eighty-five thousand inhabitants, and in any county with a charter form of government with greater than one million inhabitants, and in any city not within a county, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

2. The county clerk shall keep an accurate record of the proceedings and orders of the board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of such board and the orders of the state tax commission, except that in adding or deducting such percent to each tract or parcel of real estate as required by such board or state tax commission, he shall add or deduct in each case any fractional sum of less than fifty cents, so that the value of any separate tract shall contain no fractions of a dollar.

